

IC 36-2-15

Chapter 15. County Assessor

IC 36-2-15-1

Application of chapter

Sec. 1. This chapter applies to all counties.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-15-2

Election; eligibility; residence; term of office

Sec. 2. (a) A county assessor shall be elected under IC 3-10-2-13 by the voters of the county.

(b) To be eligible to serve as an assessor, a person must meet the qualifications prescribed by IC 3-8-1-23.

(c) A county assessor must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the county.

(d) The term of office of a county assessor is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.5-1986, SEC.37; P.L.3-1987, SEC.550.

IC 36-2-15-3

Location of office; business hours and days

Sec. 3. The assessor shall keep his office in a building provided at the county seat by the county executive. He shall keep his office open for business during regular business hours on every day of the year except Sundays and legal holidays. However, he may close his office on days specified by the county executive according to custom and practice of the county.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-15-4

Legal action on days office is closed

Sec. 4. A legal action required to be taken in the assessor's office on a day when his office is closed under section 3 of this chapter may be taken on the next day his office is open.

As added by Acts 1980, P.L.212, SEC.1.

IC 36-2-15-5

Duties; contracts for performance of function

Sec. 5. (a) The county assessor shall perform the functions assigned by statute to the county assessor, including the following:

- (1) Countywide equalization.
- (2) Selection and maintenance of a countywide computer system.
- (3) Certification of gross assessments to the county auditor.
- (4) Discovery of omitted property.

(b) The county assessor shall perform the functions of an assessing official under IC 36-6-5-2 in a township with a township assessor-trustee if the township assessor-trustee:

- (1) fails to make a report that is required by law;
- (2) fails to deliver a property tax record to the appropriate officer or board;
- (3) fails to deliver an assessment to the county assessor; or
- (4) fails to perform any other assessing duty as required by statute or rule of the department of local government finance;

within the time period prescribed by statute or rule of the department or within a later time that is necessitated by reason of another official failing to perform the official's functions in a timely manner.

(c) A township with a township trustee-assessor may, with the consent of the township board, enter into an agreement with:

- (1) the county assessor; or
- (2) another township assessor in the county;

to perform any of the functions of an assessing official. A township trustee-assessor may not contract for the performance of any function for a period of time that extends beyond the completion of the township trustee-assessor's term of office.

As added by Acts 1980, P.L.212, SEC.1. Amended by P.L.6-1997, SEC.206; P.L.90-2002, SEC.469.

IC 36-2-15-6 Repealed

(Repealed by P.L.84-1995, SEC.6.)